

REG-94-012 DRUG TAX REVENUE; DISTRIBUTION OF FUNDS

012.01 Effective October 1, 1991, all revenue originating from a county as defined by the Marijuana and Controlled Substances Tax Act and obtained by the Department through the Drug Tax Program shall be remitted to the State Treasurer for distribution in the following manner:

012.01A Five percent to the Marijuana and Controlled Substances Tax Administration Cash Fund;

012.01B Forty-seven and one half percent to the County Drug Law Enforcement and Education Fund of the county from which the proceeds originated, but no county shall be entitled to receive more than forty-seven and one half percent of the actual amount collected from it;

012.01C Forty-seven and one half percent to the Nebraska State Patrol Drug Control and Education Cash Fund.

012.02 Effective October 1, 1991, 95% of all revenue not originating from a county but obtained by the Department through the Drug Tax Program shall be remitted to the State Treasurer for distribution to the Nebraska State Patrol Drug Control and Education Cash Fund.

012.03 No revenue obtained through the Drug Tax Program shall be distributed until either the jeopardy assessment has become final or a protest has been dismissed.

(Sections 77-4307, 77-4310.01, 77-4310.01(1), 77-4310.01(2)(a), 77-4310.01(2)(b), and 77-4310.03. February 2, 1992.)